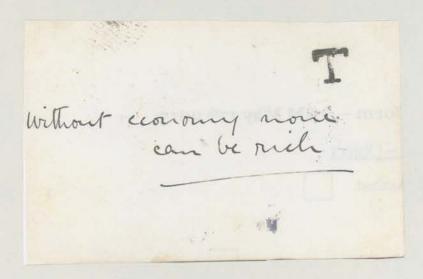
North Borneo November 1891

Underpaid PSC (local rate of one cent) of 1889 from Sandakan, North Borneo cancelled and postmarked 19 November 1891 to Ipswich, England. The rate was 3 cents and the deficiency 2 cents.

There is also a Sandakan "T" and a red manuscript "15c" to incorrectly indicate the deficiency in French centimes. In transit in London a "3d/ F.B." mark was applied to denote the postage due to be charged.





North Borneo

August 1892

Two underpaid PSCs (local rate of 1 cent on 8 cents) one with, and one without, a message on the reverse from Sandakan, North Borneo postmarked 26 AU 1892 to Hong Kong. The printed matter rate, which was taken to apply to both, was 2 cents and the deficiency 1 cent.

There is an unrecorded Sandakan "T" (taxe) mark. The arrival mark of Hong Kong is 12 September 1892 and a large blue manuscript "2" was applied to indicate postage due collected.



North Borneo August 1895

Underpaid 1 Cent local rate PSC to Vienna, Austria from Sandakan, North Borneo postmarked 28 August 1896. The rate was 4 cents and the deficiency was 3 cents.

There is a Sandakan "T" (Taxe) mark. There is a Vienna arrival mark of 8 October 1895 and also there are 6 and 10 Kreuzer Austrian postage due stamps of 1894/95.



North Borneo March/April 1896

Underpaid 3 Cents PSC to Cassel, Germany written from Pitas, North Borneo on 7 March 1896 and postmarked from Kudat, North Borneo 14 March 1896. The rate was 4 cents and the deficiency 1 cent. There is a Kudat "T" (Taxe) mark. There is a transit mark of Labuan of 21 March 1896 on the reverse. On the obverse there is a Cassel arrival mark of 26 April 1896. Finally there is a large blue manuscript mark "40" indicating that postage due of 40 pfennig was charged.



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May/July 1897

Unpaid PSC (internal local rate 1+1 cent reply) from Sandakan, North Borneo postmarked 28 MY 1897 to Lussin Piccolo, Austria. The rate was 3 cents and the deficiency was 2 cents.

There is a Sandakan "T" (Taxe) mark and an arrival mark of 7/7 97. There is no indication that postage due was charged in Austria.



NORTH BORNEO - LABUAN - STRAITS SETTLEMENTS

North Borneo via Labuan and Singapore

November/December 1897

Underpaid PSC (local rate of 1 cent) from Kudat, British North Borneo partly uprated with two copies of the 1 cent of 1897 to New York, USA postmarked 6 NO 97. The rate was 4 cents, the deficiency 1 cent. There is a blue Labuan transit mark of NO 7 1897 and a Singapore transit mark of NO 11 97. A Kudat "T" (Taxe) mark in a triangle and a blue manuscript "1/2" to denote the first weight step and the deficiency in French centimes were added but later deleted outside Borneo in smudged marks. There is a New York arrival mark of 12-23 97. There is no sign that tax was charged on arrival.



NORTH BORNEO - STRAITS SETTLEMENTS

North Borneo to Singapore

March 1898

Underpaid reply paid PSC (old rate of 3 cents) postmarked 11 MR 1898 from Sandakan, North Borneo to Singapore, Straits Settlements, Malaya. The rate was 4 cents and the deficiency one cent. There is an unrecorded Sandakan "T" (Taxe) mark and a Singapore arrival mark of MR 21 98 and a large blue manuscript "2" showing the postage due charged in cents.



North Borneo December 1898

Underpaid internal 1 cent rate reply PSC of 1894 from Sandakan, North Borneo to Arnstein, Germany postmarked 4 December 1898. There are transit marks of Labuan of 12 and 13 December 1898. The rate was 4 cents and the deficiency was 3 cents.

There is a Sandakan "T" (Taxe) mark in an inverted triangle and a blue manuscript "7½" to indicate double the deficiency in French centimes. There is an arrival mark of Arnstein of 14 January 1899 and a blue manuscript "5" to indicate postage due of 5 pfennig.



North Borneo and Labuan

June/August 1899

Underpaid letter written on board USS Castine off the Philippines and posted at Kudat, North Borneo initially to Newark, (then redirected to Lake Minnewaska, NY) USA partly paid with a 5 cents and a pair of the two cents of 1897 postmarked 30 June 1899. There is also a Labuan "T" (Taxe) mark applied on exit from Borneo. The rate was 10 cents and the deficiency one cent.

A manuscript 2½c on the obverse indicates the postage due in French centimes. There are transit marks of Labuan (6/7/8 July 1899), Newark (17 August 1899) New York (18 August 1899) and a Lake Minnewaska arrival mark of 18 August 1899 on the reverse. There is a "Collect/ Postage/ 1 cents" on the obverse indicating double the postage due in the US collected by a 1 cent Postage due stamp of 1895.



North Borneo

December 1898/January 1899

Underpaid 1894 postcard (old 3c rate) from Sandarkan, North Borneo postmarked 3 December 1898 to Arnstein, Germany. Although marked "Book Post" in red that appears not to have been accepted and there is a Sandarkan "T" (taxe) mark in an inverted triangle. The postcard rate was 4 cents and the deficiency 1 cent.

There are transit marks of Labuan of 9 and 12 December 1898. There is an arrival mark of Arbstein of 14 January 1899. On arrival a blue manuscript "5" was applied to indicate the postage due in pfennig.



North Borneo

June/August 1899

Old rate of 3 cents postcard of 1889 from Sanddakan, North Borneo to Cologne, Germany postmarked 29 JU 1899. There is also a Sandakan "T" (Taxe) mark in an inverted triangle. The rate was 4 cents and the deficiency one cent.

On arrival in Germany a Stuttgart transit mark of 6 ÅUG [1899] was applied as was a Cologne arrival mark of 7.8.99. There is a large blue manuscript "5" indicating the postage due in pfennig.



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